

**COMPILATION OF THE INTERNAL  
REVENUE LAWS OF THE  
UNITED STATES IN FORCE  
AFTER THE ACT OF JUNE 6, 1872**

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Compilation of the Internal Revenue Laws of the United States in Force after the Act of June 6, 1872 by Various

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**VARIOUS**

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UNITED STATES IN FORCE  
AFTER THE ACT OF JUNE 6, 1872**



COMPILATION  
OF THE  
INTERNAL REVENUE LAWS  
OF  
THE UNITED STATES  
IN FORCE  
AFTER THE ACT OF JUNE 6, 1872;  
WITH  
AN APPENDIX  
EMBRACING THE  
ACT OF DECEMBER 24, 1872, AND OTHER INTERNAL REVENUE ACTS  
PASSED AT THE LAST SESSION OF THE FORTY-SECOND  
CONGRESS, ENDED MARCH 4, 1873.

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PREPARED UNDER DIRECTION OF THE SECRETARY OF  
THE TREASURY, PURSUANT TO SECTION  
45, ACT OF JUNE 6, 1872.

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WASHINGTON:  
GOVERNMENT PRINTING OFFICE,  
1873.



## P R E F A C E.

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This Compilation has been prepared in pursuance of section 45 of the act of June 6, 1872, which is as follows :

SEC. 45. That the Secretary of the Treasury is hereby authorized and directed carefully to revise and prepare for publication the internal-revenue laws in force after the passage of this act, with amendments incorporated in their proper places, conveniently arranged for reference, and with a proper index ; and that the same be printed as soon as practicable by the Congressional Printer. That ten thousand copies be printed, five thousand for the use of the House of Representatives, two thousand for the use of the Senate, and three thousand for the use of the Commissioner of Internal Revenue.

The Compilation embraces, as required by section 45, the internal-revenue laws in force *after the passage of the act of June 6, 1872*, with amendments incorporated in their proper places, conveniently arranged for reference, and with a proper index.

The last session of the Forty-second Congress ended while this work was passing through the press. The internal revenue acts passed at that session are embraced in an Appendix hereto. Principal among them is the act of December 24, 1872, which provides in effect for the abolition of the offices of assessor and assistant assessor, and that after those offices shall cease to exist in any district, all returns and reports required by law to be made to such assessor or assistant assessor shall be made to the collector or his deputies in said district ; also that all duties imposed by law on assessors and assistant assessors shall, after the offices of assessor and assistant assessor shall cease to exist in any district, be transferred to and imposed upon the collector of internal revenue of said district, to be performed by himself or his deputies, excepting that all assessments required by law are to be made by the Commissioner of Internal Revenue, and that all special taxes, including the tax on stills or worms for distilling, accruing after April 30, 1873, be paid by stamps denoting the tax.

Besides the many sections of the laws as printed in this Compilation which are affected by the above specified general provisions of the act of December 24, 1872, that act expressly amends the following sections, viz : Section 110 of the act of June 30, 1864, as previously amended ; sections 5, 19, 28, 59, and 103 of the act of July 20, 1868, as amended, and repeals section 43 of the act of June 6, 1872.

Of the changes made by the other acts passed at the last session, attention is specially called to the following : Section 18 of the act of June 6, 1872, (p. 103,) is amended so as to provide for "thirds" as taxable

fractional parts of a barrel of fermented liquor; and section 55 of the act of July 20, 1868, as amended, (p. 81,) is further amended.

Attention is also called to the act approved March 3, 1873, to amend the act of July 13, 1866, entitled "An act to prevent smuggling, and for other purposes."

It should be noted that the provisions relating to the franking privilege of internal revenue officers (see pages 1 and 15) have been repealed, from and after July 1, 1873, by "an act to abolish the franking privilege," approved January 31, 1873.

In consequence of the number of acts relating to internal revenue, some portions or all of which are now in force, it has not been found practicable to take any particular act as the basis of this Compilation. The plan adopted has been to bring together, as far as possible, from all the acts, the sections relating to the same subjects under their appropriate titles. This necessarily produces an appearance of incongruity as regards the enumeration of the sections, but there will be found on the margin, at the commencement of each section, the date of the act from which it is taken, which, in connection with the full table of sections, giving the page of every section printed, will, it is believed, render easy the labor of reference.

While pursuing the plan of grouping all the sections relating to the same subjects under their appropriate titles, it has been found practicable to preserve the sequence of the sections of the act of July 20, 1868, (the principal act now remaining relating to distilled spirits, tobacco, snuff and cigars,) and they are all either printed in full in their original order, or accounted for.

Amendments to the various sections are shown in the following manner: Words inserted are printed in italics, and words omitted are indicated by asterisks, with references in the margin to the amending sections wherever practicable. In a few instances the omissions are because of superseding provisions in various acts too numerous to be noted. Where a section is printed wholly in italics it indicates that the words so printed have been substituted for those of the original section, while preserving at the same time the original number and date. Several sections of the act of June 30, 1864, have been thus amended by the act of July 13, 1866, and by other acts. Where the amended portion of a section has been subsequently amended, the words thereby inserted have been indicated by small capitals.

The work of revision has been found to be a task of no little difficulty and delicacy. Repeals by implication have necessarily been treated with much care and deliberation. Some parts of the law have, by repeated changes, as well by express amendment as by superseding provisions, been left in a condition requiring considerable explanation, which is given in foot-notes when not sufficiently indicated in the margin, and by other means. For a specimen section of this kind see section 59, act July 20, 1868, page 48.



The text has been carefully compared with the Statutes at Large, and has been made to conform thereto, including the punctuation.

A Schedule of all Articles and Occupations Subject to Tax under the Internal Revenue Laws at present in force, a List of Acts relating to Internal Revenue, enacted since July 4, 1861, a Table of Subjects, and a Table showing the Arrangement of the several Sections, precede the laws. The Index will be found at the end.

The Compilation has been prepared under the direction of the Secretary of the Treasury, by Messrs. William H. Armstrong and Charles W. Eldridge, of the Internal Revenue Office.



SCHEDULE  
OF  
ARTICLES AND OCCUPATIONS SUBJECT TO TAX  
UNDER THE  
INTERNAL REVENUE LAWS OF THE UNITED STATES  
NOW IN FORCE.

SPECIAL TAXES.

	Rate of tax.
Rectifiers.....	\$200 00
Retail liquor-dealers.....	25 00
Wholesale liquor-dealers.....	100 00
Retail dealers in malt liquors.....	20 00
Wholesale dealers in malt liquors.....	50 00
Manufacturers of stills.....	20 00
and for stills or vortus, manufactured, each.....	20 00
Manufacturers of cigars.....	10 00
Dealers in leaf-tobacco.....	25 00
Retail dealers in leaf-tobacco.....	500 00
and for annual sales over \$1,000; for every \$1.00 over \$1,000.....	50
Dealers in manufactured tobacco.....	5 00
Manufacturers of tobacco.....	10 00
Peddlers of tobacco, when traveling with more than two horses, mules, or other animals, 1st class.....	50 00
Peddlers of tobacco, when traveling with two horses, mules, or other animals, 2d class.....	25 00
Peddlers of tobacco, when traveling with one horse, mule, or other animal, 3d class.....	15 00
Peddlers of tobacco, when traveling on foot, or by public conveyance, 4th class.....	10 00
Brewers, annual manufacture less than 500 barrels.....	50 00
annual manufacture 500 barrels or more.....	100 00
DISTILLED SPIRITS, &C.	
Distilled spirits, per gallon.....	70
Brandy made from grapes, per gallon.....	70
Wines, liquors, or compounds known or denominated as wine, and made in imitation of sparkling wine or champagne, but not made from grapes grown in the United States, and liquors, not made from grapes, currants, rhubarb, or berries grown in the United States, but produced by being rectified or mixed with distilled spirits or by the infusion of any matter in spirits, to be sold as wine, or as a substitute for wine, in bottles containing not more than one pint, per bottle or package.....	10
Same, in bottles, containing more than one pint, and not more than one quart, per bottle or package.....	20
And at the same rate for any larger quantity of such merchandise, however put up, or whatever may be the package.	
Stamps for distilled spirits intended for export, for exports, &c., of each....	25
Stamps, distillery warehouse, each.....	10
Stamps for rectified spirits, each.....	10
Stamps, wholesale liquor-dealer's, each.....	10